

COUNTY OF YORK, VIRGINIA
Combining Statement of Revenues, Expenses, and Changes in Fund Net Assets
Nonmajor Enterprise Funds
For the Year Ended June 30, 2005

| | <u>York Sanitary District</u> | <u>Water Enterprise</u> | <u>Solid Waste</u> | <u>Water Utility</u> | <u>Sanitary District No. 2</u> | <u>Total</u> |
|---|---------------------------------------|-----------------------------|------------------------|--------------------------|------------------------------------|---------------|
| Operating Revenues | | | | | | |
| Charges for services | \$ - | \$ - | \$ 3,151,283 | \$ 591,514 | \$ - | \$ 3,742,797 |
| Miscellaneous | - | - | 5,987 | 4,388 | - | 10,375 |
| Total operating revenues | - | - | 3,157,270 | 595,902 | - | 3,753,172 |
| Operating Expenses | | | | | | |
| Personal services | - | - | 561,008 | 65,204 | - | 626,212 |
| Contractual services | - | - | 3,427,520 | 12,801 | - | 3,440,321 |
| Materials and supplies | - | - | 123,655 | 329,952 | - | 453,607 |
| Depreciation | 84,741 | 16,251 | 155,178 | 52,802 | 477,406 | 786,378 |
| Amortization | - | - | 7,665 | - | - | 7,665 |
| Total operating expenses | 84,741 | 16,251 | 4,275,026 | 460,759 | 477,406 | 5,314,183 |
| Operating income (loss) | (84,741) | (16,251) | (1,117,756) | 135,143 | (477,406) | (1,561,011) |
| Nonoperating Revenues (Expenses) | | | | | | |
| Interest income | - | - | 11,647 | 10,190 | - | 21,837 |
| Interest expense | - | - | (55,562) | - | - | (55,562) |
| Gain (loss) on disposal of capital assets | - | - | 31,845 | (582) | - | 31,263 |
| Total nonoperating revenues (expenses) | - | - | (12,070) | 9,608 | - | (2,462) |
| Income (loss) before contributions and transfers | (84,741) | (16,251) | (1,129,826) | 144,751 | (477,406) | (1,563,473) |
| Capital Contributions | - | - | - | 176,801 | - | 176,801 |
| Transfers In | 10 | - | 1,700,000 | - | - | 1,700,010 |
| Transfers Out | - | - | - | (113,753) | - | (113,753) |
| Change in net assets | (84,731) | (16,251) | 570,174 | 207,799 | (477,406) | 199,585 |
| Total net assets, beginning of year | 1,268,609 | 494,427 | (646,627) | 3,619,819 | 10,689,343 | 15,425,571 |
| Total net assets, end of year | \$ 1,183,878 | \$ 478,176 | \$ (76,453) | \$ 3,827,618 | \$ 10,211,937 | \$ 15,625,156 |